

THE MODERATING EFFECT OF MDAS TYPE ON THE RELATIONSHIP BETWEEN MIMETIC PRESSURE AND THE USE OF FORENSIC ACCOUNTING IN PUBLIC SECTOR: EVIDENCE FROM SOME SELECTED MDAs IN NIGERIA

Babagana Mallam Abatcha

Department of Accountancy, Ramat Polytechnic Maiduguri

Abstract: *This study examined the influence mimetic pressure on the decision of MDAs to use forensic accounting services to detect and prevent fraud in the public sector, the moderating role of MDAs type in Nigeria. Primary and secondary sources of data were used; two hypotheses were stated; questionnaires were drawn in line with the hypothesis for testing. A total of 275 samples, out of which 235 were retrieved from the sample of the population which consists of public sector accountant, auditors, lawyers, and investigators that are staff of the Office of AuFG, NNPC, SEC, CBN, ICPC, EFCC, CID, and NFIUs; using simple random sampling. Analyses were carried out using descriptive and inferential statistics with the help of SPSS and Smart-PLS. All hypotheses were accepted, among the findings was Mimetic pressure positively influences the decision of MDAs to use forensic accounting services., the type of MDAs have moderating effects on the relationship between the decision to use forensic accounting services and all mimetic pressure. The study recommends Knowledge Sharing and Collaboration, Clear Guidelines and Standards, Demonstrating Return on Investment, Peer Endorsement and Leadership and Continuous Monitoring and Evaluation.*

Keywords: *Mimetic Pressure, Forensic Accounting, Public Sector*

1.1 Introduction

Forensic accounting is the application of accounting, auditing, and investigative skills to the discovery, investigation, and resolution of financial crimes. Forensic accountants use their skills to identify, investigate, and document financial irregularities, such as fraud, embezzlement, and money laundering. Mimetic pressure, a concept rooted in institutional theory, refers to the tendency of organizations to imitate the practices and decisions of others within their industry or sector. In the context of MDAs, mimetic pressure may influence their decision-making processes regarding the use of forensic accounting

services. However, the impact of mimetic pressure may vary depending on the specific characteristics and mandates of different types of MDAs. MDAs encompass a range of organizations with distinct objectives and functions. For example, regulatory agencies focus on ensuring compliance and oversight, financial institutions deal with financial transactions and services, and social service agencies address welfare and community development. The unique characteristics and mandates of these MDAs may influence their response to mimetic pressure and their decision-making regarding the use of forensic accounting services.

Ministry Department Agencies (MDAs) are increasingly using forensic accounting services to detect and investigate financial crimes. Mimetic pressure is a social influence that occurs when organizations imitate the behaviors of other organizations in their field. This pressure can be a powerful force in shaping organizational decision-making, and it can have a significant impact on the use of forensic accounting services. To date, research on the influence of mimetic pressure on the adoption of forensic accounting services within MDAs has largely neglected the moderating role of MDA type. By incorporating the MDA type as a moderating variable, this study aims to fill this research gap and gain a deeper understanding of the decision-making processes within MDAs.

Drawing on institutional theory and theory of Planned behaviour, this study posits that the type of MDA will moderate the influence of mimetic pressure on the decision to use forensic accounting services. Regulatory agencies, for instance, may be more influenced by mimetic pressures arising from industry standards and practices, given their focus on compliance and regulatory oversight. Financial institutions, on the other hand, may be driven by market forces and competitive pressures in their decision-making. Social service agencies may have distinct considerations influenced by their community-focused objectives and funding sources.

Despite the increasing recognition of the influence of mimetic pressure on organizational decision-making, there is a notable research gap regarding the moderating role of Ministry Department Agency (MDA) type in the relationship between mimetic pressure and the decision of MDAs to use forensic accounting services. Existing studies have primarily focused on the general impact of mimetic pressure on accounting practices, neglecting the unique characteristics and mandates of different types of MDAs. This study seeks to fill this gap by examining how the type of MDA moderates the influence of mimetic pressure on the decision-making process related to the adoption of forensic accounting services within MDAs.

By introducing the moderating variable of MDA type, this study aims to explore the specific contextual factors that influence the relationship between mimetic pressure and the decision to use forensic accounting services within MDAs. Addressing the research gap in the literature, this study seeks to investigate whether the type of MDA moderates the influence of mimetic pressure on the decision to use forensic accounting services. Specifically, it aims to examine how different types of MDAs respond to mimetic pressure and whether their decision-making processes differ based on their unique organizational characteristics and mandates. The following hypothesis were stated to guide the study.

H1: Mimetic pressure positively influences the decision of MDAs to use forensic accounting services to detect and prevent fraud.

H2: MDs type has a significant moderating effect on the relationship between the Mimetic Pressure and the decision of using forensic accounting services to detect and prevent fraud.

2.1 Literature Review

2.1.1 Concept of Forensic Accounting

As well as using accounting, auditing, and investigative skills to support a legal case, forensic accounting is the practice of applying a specialized body of knowledge to the evidence of economic transactions and reporting suitable for establishing accountability or valuing administrative proceedings. You could say that this is the result of the skills in accounting, auditing, and inquiry combined.

Forensic accounting combines knowledge of accounting, auditing, and investigation (Zysman, 2001). Dhar & Sarkar (2010) defined forensic accounting as the application of accounting ideas and methods to resolve legal difficulties. When fraudsters are found, reporting is required, and the report is utilized as evidence in judicial or administrative proceedings. According to Mehta and Mathur (2007), a court ruling from 1817 can be used to date forensic accounting (or at least accounting expert testimony). The Accountant's Handbook on Fraud & Commercial Crime defines forensic accounting as the use of financial expertise and an investigative mindset to address unresolved problems while operating within the bounds of the rules of evidence. In general, forensic accounting is a combination of accounting, finance, law, computerization, ethics, and criminology, with a focus on preventing and detecting financial fraud as well as conducting investigations to support legal proceedings to bring wrongdoers to justice.

2.1.2 Concept of Fraud

Fraudulent practices, according to Ojaide (2000), involve all unlawful methods of obtaining and keeping the property to the detriment of another person. Frauds are unethical, dishonest, false, and manipulative acts committed to obtain financial or non-financial gains. According to the EFCC (2004), fraud is the non-violent criminal and illicit activity committed to earn wealth illegally either individually or in a group or organized manner thereby violating existing legislation governing the economic activities of the government and its administration.

According to Nwaze (2012), fraud is a predetermined and planned deceptive process or device that is typically used by an individual or group of individuals with the express purpose of defrauding another person or organization to obtain an unfair advantage that would not have arisen in the absence of such deceptive procedure.

2.1.3 Mimetic pressures

Mimetic pressures, according to DiMaggio and Powell (1983), may cause organizations to mimic the behaviours of other organizations in their environment that they believe to be more successful. Cyert and March (1982), believed that the benefits of mimetic behaviour in the economy are significant; when an organization faces a problem with ambiguous causes or unclear solutions, a problematic search may yield a viable solution with little expense or can result from an efficient response to uncertainty (DiMaggio & Powell, 1983). Mimicking other organizations can be divided into two categories: imitating organizations with comparable structure, strategy, resources, and limits within the population, and imitating that relates to the perceived success of similar organizations

that have previously used the same technique (Haveman, 1993). Research has discovered evidence of mimetic change while examining the adoption of new organizational practices (Carpenter & Feroz, 2001) according to the findings of this study, the extent to which MDAs use forensic accounting services to detect and prevent fraud can be influenced by the perceived success of other MDAs that have used forensic accounting services.

2.2 Empirical Review

According to Gray's (2008) analysis, forensic accountants function as a hybrid of an auditor and a private detective. Skills and knowledge in the areas of law, research, and quantitative are also included. The Economic and Financial Crime Commission (EFCC), Independent Corrupt Practices Commission (ICPC) Intelligence Agency (CIA), Security and Exchange Commissions (SEC), and other government organizations have all used forensic accountants to deal with fraudulent operations. Forensic accounting has its models and methodology of investigative procedures for finding assurance, attestation, and advisory opinions, as well as providing legal proof. It addresses compliance, due diligence, and risk management, as well as the identification of financial statement fraud and financial deception, in addition to accounting fraud and forensic auditing (Skousen & Wright, 2008).

Studies on forensic accounting by authors like Dada, Oluwabi., & Okwu (2013), and Okoye & Gbegi (2013), have provided evidence of the effectiveness of forensic accounting as a tool for fraud detection and prevention. As a result, these studies served as a foundation for a critical evaluation of mimetic (the use of forensic accounting services and perceived success by other MDAs) influence on the decision of MDAs to use forensic accounting services in the public sector. When studying how organizations acquire new forms, structures, and practices, several studies have discovered evidence of mimetic transformation (Carpenter & Feroz, 2001; Khadaroo, 2005; Teo *et al.*, 2003; Tolbert & Zucker, 1983). The study determined the extent to which other MDAs have used forensic accounting services and the perceived benefits of those MDAs can influence MDAs' decision to use Forensic Accounting Services.

2.3 Theoretical Framework

According to the New Institutional Sociology (NIS), influences in a larger society have an impact on an organization's decisions. To obtain legitimacy, MDAs will abide by the rules and regulations that society, and more specifically, a select group of social institutions, value. A way of thinking about formal organizational structures and the types of historically ingrained social factors that lead to their formation is the NIS viewpoint on institutional theory. Institutional theory, for instance, is applied in the public sector (Ahrens & Ferry, 2016; Fadda, & Pavan, 2010; Seal, 1999). Bowerman (2002) used isomorphism to elucidate the first adoption of the Business Excellence Model by the English local government. To compare local governments in Scotland and New Zealand in terms of management accounting, Lapsley and Pallot (2000) used new institutionalist ideas. When comparing Scottish local authorities to their counterparts in New Zealand, they discovered signs of institutional isomorphism. In keeping with this perspective, Ashworth *et al.* (2007) claim that institutional theory provides a useful complement to managerial and technical perspectives on organizational reform in the public sector. This paper, the institutions are Ministry, Departments, and Agencies (MDAs)

The federal government, media, professional organizations, other MDAs, external auditors, and other stakeholders were all part of the institutional contexts of MDAs using forensic accounting services, which can be seen as a new organizational practice, which is an alternative to detect and prevent fraud in MDAs. The decision to use forensic accounting services by MDAs may be influenced by external influences from their surroundings. Therefore, the study will use New Institutional Sociology approach to describe and comprehend how the organizational level external forces affect the decision process for MDAs to use forensic accounting services to detect and prevent fraud in public sector

The institutional theory focuses on the role of external pressures in shaping behaviour, but it does not take into account the internal motivations and beliefs of individuals, institutional theory may overemphasize the role of external pressures and underestimate the impact of individual attitudes, values, and beliefs on behaviour.

To address these limitations, the theory of planned behaviour can be added to the same model to expand it. The theory of planned behaviour provides a comprehensive understanding of behaviour by taking into account both external factors (e.g., social norms) and internal factors (e.g., attitudes and intentions). This can provide a more complete understanding of the factors that influence behaviour in organizations and help to identify the most effective strategies for promoting desired behaviours.

3.1 Research Methodology

For this study, a quantitative research methodology was employed. The study tests the variables that have been identified using a theory. The data were analyzed using the Statistical Package for the Social Sciences (SPSS) version 22 and Smart PLS 3.0. A series of statistical procedures were used to answer the research questions and test the hypotheses.

The population of the research was senior officers in all the selected MDAs. The population was however limited to the Office of the Auditor General of the Federation (OAGF), Nigerian National Petroleum Cooperation (NNPC), Central Bank of Nigeria (CBN), Security and Exchange Commission (SEC), Independent Corrupt Practice Commission (ICPC), Economic and Financial Crime Commission (EFCC), Nigerian Financial Intelligence Unit (NFIU) and the Criminal Investigation Department of the Nigerian Police Force, (see appendices, table 1.1).

The population which consists of Accountants, Auditors, Lawyers, Professional Accountants, and Investigators within the MDAs are treated in a sub-Group using a simple random sampling, samples were drawn from each group. This method was used because the population of the study is not geographically dispersed and a sample frame exist (Saunders, Lewis & Thornhill, 2009). The table of determining sample size for finite by [Krejcie and Morgan \(1970\)](#), was used to determine the sample size, (see appendices table 1.2)

The original dataset of the SPSS variable view page contains 18,252 data points and out of this, it was revealed that 27 data points representing 0.15% were randomly missing in the dataset (see Appendices table 1.3). The missing value analysis revealed that none of the indicators had up to 5% of missing values; hence, the missing values were replaced through SPSS 22 using the series mean replacement method.

When the skewness statistics value is less than 2 and the kurtosis value is less than 7, the variable distribution is said to be normal. Accordingly, both the Skewness and Kurtosis of the metric variables for the study were below the threshold value, which shows that the

normalcy assumptions were not broken, based on the reasoning from the prior literature and the results produced (see appendices, table 1.4).

The correlation matrix was used to determine whether there is significant collinearity between the variables in the study. The correlations between the variables are shown (see appendices, table 1.5), and the findings reveal that multicollinearity is not present, demonstrating that the correlation between the variables were appropriately below the suggested threshold value of 0.90 and above (Hair Jr et al., 2014).

An investigation into the causative variable structure of a psychometric tool was conducted using exploratory factor analysis (EFA) (Osborne & Fitzpatrick, 2012). By lowering the number of observable variables to a smaller number of hidden factors, Exploratory Factor Analysis is used to reveal the construct dimensions (Treiblmaier & Filzmoser, 2010). Using structural equation modelling (SEM), the confirmatory factor analysis and hypothesis testing were carried out. SEM, a second-generation multivariate data analysis technique is used simultaneously to analyze the measurement model and the structural model (Hair, 2014; Lowry & Gaskin, 2014).

4.1 Data Presentation and Analysis

Appendices table 1.6 shows the type of MDAs that are selected to participate in the research, respondent from ICPC constitute 18.8% (44) which is the highest and followed by NNPC which constitute 13.7%(32), the list respondent are the NFIU which constitute 6%(14) of the total 234 respondents.

Appendices table 1.7 depicts the profile of the individual respondents within the sample, the majority of responses were investigators with more than 37%. The director of Legal, Corporate Resources, and Finance contributed 20.9% followed by the Head of the internal audit with more than 12%. Meanwhile, the responses received from others, include NBA, and CPI. CIMA was 18% with the least received from the Chief Executive at 3%. The majority of respondents were in the range of 41 to 50 years old and held a Master's degree 57.4%. In terms of professional bodies, the data revealed that most of the respondents were a member of the ANAN more than 48%. Only 3% of respondents surveyed held membership in others categories that are not dealing with fraud prevention and detection. Overall, the respondents that participated in the research were sufficiently knowledgeable in fraud prevention and detection activities, which was vital in giving meaningful answers to the questionnaire

From appendices table 1.8, all the MDAs are having Internal audits in-house except 5,4, and 14 responses from ICPC, CBN and EFCC indicate internal audit functions are partially outsourced. The in-house counter-fraud team exists in all the MDAs except NNPC and the majority of the staff strength in the counter-fraud team is between 21-25 staff. Generally, the existence of an internal audit unit, counter fraud team, and the strength of the staff in the team of the various MDAs are what the research used to see their moderating effect between the determinants of using forensic accounting services and other factors

Appendices table 1.9 is the cross-tabulation of MDAs, Forensic Accounting Services, and the service providers of these services. All the MDAs indicate that they have used forensic accounting previously and still using it. Only NNPC, SEC, and CBN are the major patronizers of KPMG, PWC while ICPC, EFCC, NFIU, and CID are not using the big four firms but rather others which are individual consultants and inhouse trained experts because of National data privacy. Generally, the response indicates the use of Forensic Accounting Services which makes this work investigate the factors that influence the decision of these MDAs to use forensic accounting services for the prevention and detection of fraud in the public sector.

The result from appendices table 1.10, majority of the response from the MDAs indicate that the forensic accounting services that they are using are Fraud investigation and

Detection which constitute 36.3% and 32.9% respectively, litigation support account for 13.7% while prosecution cases and data mining constitute 5.1% each. Others services are Asset tracing, Fraud Risk Management and Fraud training constitute 1.7% each. According to item reliability, each item's loadings are evaluated. The item loadings are presented in detail in the appendices table 1.12, the loadings show how well the items correlate with the corresponding constructions. Maintaining low-loading items would thereby reduce the correlation between the construct's items (Nunnally 1978). A second test of the improved measuring model revealed that all loadings were higher than the 0.6 cut offs. According to the item loading statistics, the majority of the items were loaded above 0.707, while only a small number of items were loaded between 0.6 and 0.7. PLS analysis was used to determine internal consistency for each construct, and the findings are shown in the appendix. The information demonstrates that every construct satisfies the requirement for a minimum value of 0.7.

Barclay, Higgins, and Thompson (1995) claim that a construct has achieved discriminant validity when its square root of AVE is greater than its correlation with other constructs. The attainment of discriminant validity is confirmed in the appendices table 1.13

Every item had a higher loading on the construct they were measuring than on any other construct in the model, as shown in the appendix. The second prerequisite for discriminant validity was thus met. The implication is that all of the reflecting constructs in the measuring model are unique. The coefficient of determination (R^2) of the endogenous constructs could be used by researchers to evaluate the model's explanatory ability (Santosa, Wei, & Chan 2005). Falk and Miller (1992) advised an (R^2) value of at least 0.10. All of the (R^2) values surpass this cut-off. The model also accounts for 56.5% (R^2) of the variance explained the decision to use forensic accounting services.

4.2 Test of Hypotheses

Table 1.1 provides an overview of the hypotheses testing outcomes. The relationship's direction is shown by the standardized path coefficient, which is positive or negative, and its significance is determined by the t-value. The table shows that the hypotheses are Accepted.

Table 1.1: Results of hypotheses testing

Hypothesis	Standardized Path Coefficient	t-Value
H ₂ : Mimetic Pressure (MP) → Decision to Use (DTU)	0.195	2.577*

Source: Smart PLS3.0 Notes: *p<0.05

The standardized sized path coefficient from table 1.1, was 0.195 and the t-value is 2.577 which is significant at $p < 0.05$. The result shows that Mimetic pressure positively influences the decision of MDAs to use forensic accounting services.

The study's findings are consistent with those of earlier research on the institutional theory, which suggests that mimetic pressures are a form of imitation among organizational fields (Teo et al., 2003; Khadaroo, 2005; Touron, 2005; Khalifa & Davison, 2006; and Henderson et al., 2011). The findings are also consistent with research by Ashworth et al. (2007) that claimed mimetic pressures from other people's behaviours had an impact on organizational change.

4.2.2 Testing of Moderating Hypothesis

The hypothesis on the moderating effects of MDAs type on the link between the Decision to use Forensic Accounting Services and its Determinants was investigated using the multi-group analysis technique advised by Chin (2004). Internal consistency must meet a minimum requirement of 0.7, but the AVE value must be higher than 0.5. The outcomes of the statistical analysis demonstrate that all reflective constructs meet these requirements. As a result, the convergent validity was proven.

The statistical analysis reveals that the groups differ from one another. The next step is to decide whether or not the changes are substantial. The Kolmogrov-Smirnov test of normalcy was used to determine the data's initial validity. The outcome demonstrates that the data are not distributed ordinarily. The Smith Satterthwaite t-test, which is used when data deviates from the normal distribution, is therefore selected. The outcomes of the t-tests for each group are then described in detail (appendices). The moderating effects of the MDA type were significantly supported by the Smith-Satterthwaite test.

Table:1.2 Summary of hypothesis testing for Moderating effect of MDAs type

Path	Anti-Graft MDAs		Non-Anti-graft MDAs		Out Come
	Standardized Path Coefficient	t-Value	Standardized Path Coefficient	t-Value	
H2: MP → DTU	0.259	3.784***	0.100	1.427	Accepted
R ²		56.8%		47.3%	

Anti-graft MDAs and Non-Antigrft MDAs were the two categories for MDAs. In the MDAs type, all of the path coefficients showed significant differences. The Smith-Satterthwaite test, however, showed that MDA types had similarities in their decision to use forensic accounting services to detect and prevent fraud by MDA. Overall findings indicate that the hypothesis is accepted.

5.1 Conclusions and Recommendations

Mimetic pressures stemming from perceptions of others' use and success of forensic accounting services have an impact on MDAs' decision to use the services. The decision of MDAs to use the services to detect and prevent fraud is influenced by the use of forensic accounting services and the high percentage of success in doing so by other MDAs. Based on the conclusion, the following recommendations were made:

Knowledge Sharing and Collaboration: Encourage knowledge sharing and collaboration among MDAs regarding the use of forensic accounting services. This can be facilitated through the establishment of platforms, such as communities of practice or networks, where MDAs can exchange experiences, challenges, and lessons learned in implementing forensic accounting services. By creating a supportive environment for sharing information and success stories, MDAs can be influenced by the positive experiences of their peers and feel more compelled to adopt forensic accounting services.

Clear Guidelines and Standards: Develop clear guidelines and standards for the use of forensic accounting services in MDAs. These guidelines should outline the processes, requirements, and expected outcomes of utilizing forensic accounting services. By

providing a structured framework, MDAs can have a better understanding of the benefits and procedures associated with these services, reducing uncertainty and increasing the likelihood of adoption.

Demonstrating Return on Investment (ROI): Highlight the return on investment (ROI) of using forensic accounting services in MDAs. Conduct studies or collect evidence that quantifies the financial and non-financial benefits of utilizing forensic accounting services, such as improved detection of fraud, cost savings, enhanced organizational transparency, and strengthened public trust. By demonstrating the positive impact of these services on MDAs' operations and outcomes, decision-makers can be influenced to allocate resources and prioritize their adoption.

Peer Endorsement and Leadership: Utilize peer endorsement and leadership to influence MDAs' decisions regarding the use of forensic accounting services. Engage influential leaders or heads of MDAs who have successfully implemented these services to advocate for their adoption. Their endorsement and leadership can create a sense of legitimacy and credibility, increasing mimetic pressures and encouraging other MDAs to follow suit.

Continuous Monitoring and Evaluation: Implement a system for continuous monitoring and evaluation of the effectiveness of forensic accounting services in MDAs. This includes tracking key performance indicators, assessing the impact of these services on fraud detection and prevention, and soliciting feedback from MDAs regarding their experiences. By regularly evaluating the outcomes and benefits, any concerns or challenges can be addressed, and best practices can be shared among MDAs, further reinforcing the mimetic pressures for adoption.

By implementing these recommendations, the impact of mimetic pressures stemming from perceptions of others' use and success of forensic accounting services can be harnessed to encourage MDAs in the Nigerian public sector to adopt these services. This, in turn, can contribute to improved financial governance, enhanced fraud detection, and strengthened accountability within the public sector.

5.1 Suggestions for further studies

Based on the findings related to mimetic pressures and the influences on MDAs' decision to use forensic accounting services, here are some suggestions for further studies:

Exploring the Factors Influencing Perceptions: Conduct research to delve deeper into the factors that shape perceptions of others' use and success of forensic accounting services among MDAs. Investigate the specific elements that contribute to mimetic pressures, such as the reputation of the organization, the visibility of successful implementations, or the influence of external stakeholders. Understanding these factors can provide insights into the mechanisms through which mimetic pressures operate and can inform strategies for promoting the adoption of forensic accounting services.

Comparative Analysis: Conduct a comparative analysis of MDAs that have adopted forensic accounting services and those that have not. Explore the reasons behind the divergent decisions and investigate the implications for financial governance, fraud detection, and accountability. This comparative study can shed light on the specific challenges or barriers faced by MDAs in adopting forensic accounting services and help identify strategies to overcome them.

Assessing the Effectiveness of Forensic Accounting Services: Conduct empirical research to assess the effectiveness of forensic accounting services in MDAs. Evaluate the impact of these services on fraud detection rates, financial transparency, accountability, and overall organizational performance. This could involve quantitative analysis of relevant indicators and qualitative assessments of stakeholders' perceptions and experiences. Understanding the actual outcomes and benefits of forensic accounting services can provide valuable insights for MDAs and contribute to evidence-based decision-making.

Longitudinal Studies: Conduct longitudinal studies to examine the long-term effects and sustainability of adopting forensic accounting services in MDAs. Track the changes in financial fraud rates, organizational culture, and the perception of financial accountability over an extended period. This can help determine whether the initial adoption of forensic accounting services leads to lasting improvements in financial governance and whether any challenges or limitations emerge over time.

Comparative Analysis of Different Jurisdictions: Expand the scope of the research to include a comparative analysis of different jurisdictions within Nigeria or even across countries. Investigate how variations in legal frameworks, organizational cultures, governance structures, and socio-economic factors influence the adoption and effectiveness of forensic accounting services. Such comparative studies can provide valuable insights into the contextual factors that shape the decision-making process and outcomes of using these services.

Qualitative Studies on Implementation Challenges: Conduct qualitative studies to explore the implementation challenges faced by MDAs when adopting forensic accounting services. Use in-depth interviews, focus groups, or case studies to gain a deeper understanding of the barriers, resistance, and facilitators encountered during the implementation process. This research can identify specific organizational, cultural, or operational factors that hinder or support the successful integration of forensic accounting services in MDAs.

By exploring these suggested areas of further research, the understanding of the factors influencing the adoption and impact of forensic accounting services in the Nigerian public sector can be expanded. The findings from such studies can provide valuable insights and inform strategies to promote effective implementation, enhance financial governance, and combat financial fraud within MDAs.

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APPENDICES

Table 1.1: Population of the study

S/N	MDAs	Population
1	Office of the Auditor General of the Federation	50
2	Nigerian National Petroleum Commission	35
3	Securities and Exchange Commission	30
4	Economic and Financial Crime Commission	45
5	Independent Corrupt Practice Commission	50
6	Nigerian Financial Intelligence Unit	15
7	Central Bank of Nigeria	30
8	Criminal Investigation Department	50
Total		305

Source: 2024 Field Survey

Table 1.2: Sample Frame

S/N	MDAs	Population	Sample Size
1	Office of the Auditor General of the Federation	50	44
2	Nigerian National Petroleum Commission	35	32
3	Securities and Exchange Commission	30	28
4	Economic and Financial Crime Commission	45	40
5	Independent Corrupt Practice Commission	50	44
6	Nigerian Financial Intelligence Unit	15	14
7	Central Bank of Nigeria	30	28
8	Criminal Investigation Department	50	44
Total		305	274

Source: [Krejcie and Morgan \(1970\), Table of Determining Sample Size for Finite](#)

Table 1.3 Assessment of Missing value (Total and Percentage)

Latent Variable	Number of Missing Value
MDAs Characteristics	4
Forensic Accounting Services	3
Forensic Accounting Service Perceived Benefit	5
Internal Control Factor	8
Coercive Pressure	1
Memetic Pressure	1
Normative Pressure	2
Decision to Use	1
Total	27 out of 18,252 datasets
Percentage of missing value	0.15%

Source: SPSS22: Field Survey 2024

Table 1.4 Normality Test: Skewness and Kurtosis Statistics

Constructs	Min	Max	Mean	Std. Dev	Skewness	Kurtosis	Std. Err	Std. Err
	Sta	Sta	Sta	Sta				
CMDA	1.67	7	5.17	1.23	-0.96	0.16	0.36	0.31
FAS	2.33	7	5.24	1.12	-0.90	0.16	0.29	0.31
FASPBF	2.00	7	5.23	1.17	-0.90	0.16	0.33	0.31
FPF	1.33	7	5.19	1.23	-1.02	0.16	0.62	0.31
ICF	1.81	7	5.19	1.19	-0.96	0.16	0.43	0.31
CP	2.02	7	4.96	1.30	-0.63	0.16	-0.68	0.31
NP	2.02	7	5.34	1.02	-0.93	0.16	1.21	0.31
MP	2.33	7	5.30	1.03	-1.01	0.16	0.78	0.31
DTU	2.29	7	5.20	1.05	-0.85	0.16	0.72	0.31

Source: SPSS22: Field Survey 2024

Table 1.5 Multicollinearity Test: Correlation Matrix

Constructs	1	2	3	4	5	6	7	8
	1							
CMDA	.82**	1						
FAS	.84**	.86**	1					
FASPBF	.85**	.83**	.84**	1				
ICF	.86**	.88**	.87**	.88**	1			
CP	.79**	.78**	.77**	.82**	.81**	1		
MP	.76**	.71**	.79**	.80**	.79**	.75**	1	
NP	.74**	.71**	.79**	.78**	.77**	.73**	.85**	1
DTU	.77**	.76**	.82**	.80**	.82**	.76**	.79**	.89**

Source: SPSS22: Field Survey 2024

Table 1.6- MDA Type

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	NNPC	32	13.7	13.7	13.7
	SEC	28	12.0	12.0	25.6
	ICPC	44	18.8	18.8	44.4
	CID	24	10.3	10.3	54.7
	CBN	28	12.0	12.0	66.7
	EFCC	40	17.1	17.1	83.8
	NFIU	14	6.0	6.0	89.7
	OAGF	24	10.3	10.3	100.0
	Total	234	100.0	100.0	

Source: SPSS22: Field Survey 2024

Table 1.10: Forensic Accounting Services

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Fraud Detection	77	32.9	32.9	32.9
	Fraud Investigation	85	36.3	36.3	69.2
	Litigation Support	32	13.7	13.7	82.9
	Digital Forensic including Data Mining, Data Imaging and Recovery	12	5.1	5.1	88.0
	Asset Tracing and Recovery	4	1.7	1.7	89.7
	Fraud Risk Management	4	1.7	1.7	91.5
	Developing Regulatory Compliance	2	.9	.9	92.3
	Prosecution Cases	12	5.1	5.1	97.4
	Fraud Training	4	1.7	1.7	99.1
	Reviewing Current counter fraud procedures	2	.9	.9	100.0
	Total	234	100.0	100.0	

Source: SPSS22: Field Survey 2024